EXHIBIT A

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Funded Status of the Grace Retirement Plans

As of January 1, 2009 and January 1, 2010, depending on the measure of liability, the funded status of the Grace Retirement Plans is specified in the following chart.[1]

January 1, 2009
(all amounts in millions)

Measures of Liability	Economic Obligation (FAS 35)	ABO	PBO	ERISA/ "Target Liability"
[redacted]	$ 764	$ 901	$ 935	$ 743
Asset Value[2]	573	560	560	630
Funded Status	$(191)	$(341)	$(375)	$(113)

January 1, 2010

Measures of Liability	Economic Obligation (FAS 35)	ABO	PBO	ERISA/ "Target Liability"
[redacted]	$779	$963	$997	$875
Asset Value	674	658	658	698
Funded Status	$(105)	$(305)	$(339)	$(177)

Change From 1/2009 to 1/2010

Measures of Liability	Economic Obligation (FAS 35)	ABO	PBO	ERISA/ "Target Liability"
Change in Funded Status	$86	$36	$36	$(64)[3]

1 Please note that the methodology for calculating the Economic Obligation (FAS 35), ABO and PBO for January 1, 2010 is consistent with the methodology for prior years. See the Prior Funding Motions for a more detailed explanation of these funded status measurements.

2 Explanation of "Asset Value." Under FAS 35, the appropriate "asset value" for each plan year is the market value plus receivables as of the last date of the preceding plan year. The "asset value" for the ABO and PBO (under FAS 87) is the "market value" but does not include such receivables. The "asset value" for the 2009 and 2010 "ERISA / Target Liability" measures are the three-year average "actuarial" asset value, not market value. This measure of asset value complies with the provisions of the Worker, Retiree, and Employer Recovery Act of 2008.

3 The funded status using the ERISA/"Target Liability", decreased from 2009 to 2010 principally as a result of (i) a decrease in the interest rate used to calculate that liability, which resulted in an increase in the liabilities, and (ii) the application of an actuarial value of assets (instead of market value), which resulted in the recognition of only a portion of the market gains during 2009. The other measures specified above use a different basis for determining the applicable interest rate, and use market value that, of course, results in recognition of 100% of the market gains in 2009 when determining the January 1, 2010 asset value.